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10 IN THE UNITED STATES BANKRUPTCY COURT  
11 CENTRAL DISTRICT OF CALIFORNIA – LOS ANGELES DIVISION  
12

13 In re  
14 ERIC CONRAD,  
15 Debtor.  
16

Case No.: 2:21-bk-12802-WB  
Chapter 7  
Adversary No.: 2:21-ap-01108-WB

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18  
19 ERIC CONRAD,  
20 Plaintiff,  
21  
22 CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION,  
23 a.k.a., STATE OF CALIFORNIA  
BOARD OF EQUALIZATION,  
24 Defendant(s).  
25

**CALIFORNIA DEPARTMENT OF  
TAX AND FEE  
ADMINISTRATION'S ANSWER TO  
COMPLAINT TO DETERMINE  
DISCHARGEABILITY OF TAX  
LIABILITY**

Status Conference

Date: August 24, 2021  
Time: 2:00 PM  
Judge: Hon. Julia W. Brand  
Location: 255 E Temple St., Courtroom  
1375, Los Angeles, CA 90012

Defendant California Department of Tax and Fee Administration (“CDTFA”) answers the Complaint to Determine Dischargeability of Tax Liability of Plaintiff Eric Conrad (“Plaintiff”) as follows:<sup>1</sup>

1. The allegations on page 1 of the Complaint are legal conclusions and/or arguments for which no response is required. To the extent a response is required, such allegations are denied.

2. CDTFA responds to the first paragraph within the “Jurisdiction and Venue” Section of the Complaint as follows: CDTFA admits the allegations in this paragraph.

3. CDTFA responds to the second paragraph within the “Jurisdiction and Venue” Section of the Complaint as follows: CDTFA admits the allegations in this paragraph.

4. CDTFA responds to the first paragraph within the “Facts” Section of the Complaint as follows: CDTFA admits that Plaintiff filed a Chapter 7 Bankruptcy on April 6, 2021 and that Plaintiff owed \$82,302.34 to CDTFA as of March 31, 2021 based on amounts outstanding for the tax periods at issue. CDTFA denies the remainder of the paragraph.

5. CDTFA responds to the second paragraph within the “Facts” Section of the Complaint as follows: CDTFA admits that tax returns for the quarterly tax periods in 2012 (2Q, 3Q and 4Q), 2013, 2014, 2015, 2016, 2017, and 2018 were timely filed on K & E Pizza Inc.’s behalf, that no returns were filed on K & E Pizza Inc.’s account for and tax periods in 2019, 2020, and 2021, and that CDTFA received notice from Plaintiff on June 29, 2018 that K & E Pizza Inc. was closed. Except as expressly admitted, CDTFA lacks the requisite knowledge or information necessary to admit or deny the remainder of the paragraph and on that basis denies the remainder of the paragraph.

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<sup>1</sup> The Complaint failed to number each paragraph. Therefore, CDTFA has identified each portion of the Complaint to which it has responded by page number, section, and/or paragraph number within a section.

7. CDTFA responds to the first paragraph within the “Cause of Action: Dischargeability of State Sales Taxes” Section of the Complaint as follows: the allegations in this paragraph are legal conclusions and/or arguments for which no response is required. To the extent a response is required, such allegations are denied.

8. CDTFA responds to the second paragraph within the “Cause of Action: Dischargeability of State Sales Taxes” Section of the Complaint as follows: the allegations in this paragraph are legal conclusions and/or arguments for which no response is required. To the extent a response is required, such allegations are denied.

9. CDTFA responds to the third paragraph within the “Cause of Action: Dischargeability of State Sales Taxes” Section of the Complaint as follows: the allegations in this paragraph are legal conclusions and/or arguments for which no response is required. To the extent a response is required, such allegations are denied.

10. CDTFA responds to the fourth paragraph within the “Cause of Action: Dischargeability of State Sales Taxes” Section of the Complaint as follows: the allegations in this paragraph are legal conclusions and/or arguments for which no response is required. To the extent a response is required, such allegations are denied.

11. CDTFA responds to the fifth paragraph within the “Cause of Action: Dischargeability of State Sales Taxes” Section of the Complaint as follows: CDTFA admits that K & E Pizza Inc.’s 2018 tax return was due January 30, 2019 and that CDTFA received notice from Plaintiff on June 29, 2018 that K & E Pizza Inc. was closed. The remainder of the paragraph contains either legal conclusions and/or arguments for which no response is required or allegations for which CDTFA lacks the

1 requisite knowledge or information necessary to admit or deny and, on that basis, any  
2 such allegations are denied.

3 12. CDTFA responds to the sixth paragraph within the “Cause of Action:  
4 Dischargeability of State Sales Taxes” Section of the Complaint as follows: CDTFA  
5 admits original sales tax returns for the quarterly tax periods in 2012 (2Q, 3Q and 4Q),  
6 2013, 2014, 2015, 2016, 2017, and 2018 were timely filed on K & E Pizza Inc.’s behalf.  
7 The remainder of the paragraph contains legal conclusions and/or arguments for which no  
8 response is required. To the extent a response is required, such allegations are denied.

9 13. CDTFA responds to the seventh paragraph within the “Cause of Action:  
10 Dischargeability of State Sales Taxes” Section of the Complaint as follows: CDTFA  
11 denies the allegations of the paragraph.

12 14. CDTFA responds to the eighth paragraph within the “Cause of Action:  
13 Dischargeability of State Sales Taxes” Section of the Complaint as follows: the  
14 allegations in this paragraph are legal conclusions and/or arguments for which no  
15 response is required. To the extent a response is required, such allegations are denied.

16 15. Any remaining allegations not specifically admitted are denied.  
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18 WHEREFORE, CDTFA prays for judgment as follows:

19 1. That Plaintiff take nothing and be afforded no relief by reason of the  
20 Complaint;

21 2. That CDTFA be awarded its costs and expenses incurred herein; and

22 3. That the Court grant CDTFA such other and further relief as is just and  
23 proper.  
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Dated: July 29, 2021

Respectfully submitted,

ROB BONTA  
Attorney General of California  
BRIAN D. WESLEY  
Supervising Deputy Attorney General

/s/ TJ Fox  
TJ FOX  
Deputy Attorney General  
*Attorneys for Defendant*  
*California Department of Tax and Fee*  
*Administration*

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

**600 West Broadway, Suite 1800, San Diego, CA 92101**

A true and correct copy of the foregoing document entitled (*specify*): **CDTFA'S ANSWER TO COMPLAINT TO DETERMINE DISCHARGEABILITY OF TAX LIABILITY**

will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **JULY 29, 2021**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

**Attorney for Plaintiff: Bruce A Boice (bboice@lawyer.com)**

☐ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) **JULY 29, 2021**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

**Trustee: Carolyn A Dye (TR), Law Offices of Carolyn Dye, 15030 Ventura Blvd., Suite 527, Sherman Oaks, CA 91403**

**U.S. Trustee: United States Trustee (LA), 915 Wilshire Blvd., Suite 1850, Los Angeles, CA 90017**

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) \_\_\_\_\_, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

July 29, 2021  
Date

TJ Fox  
Printed Name

/s/ TJ Fox  
Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.